

§ 232.14

17 CFR Ch. II (4–1–13 Edition)

calculated on the basis of the publication or distribution date (as applicable), and not on the basis of the date of filing.

[58 FR 14670, Mar. 18, 1993, as amended at 59 FR 67761, Dec. 30, 1994; 60 FR 26618, May 17, 1995; 62 FR 47938, Sept. 12, 1997; 64 FR 61451, Nov. 10, 1999; 68 FR 25799, May 13, 2003; 75 FR 56780, Sept. 16, 2010]

§ 232.14 Paper filings not accepted without exemption.

The Commission will not accept in paper format any filing required to be submitted electronically under Rules 100 and 101 of Regulation S-T (§§ 232.100 and 232.101 respectively), unless the filing satisfies the requirements for a temporary or continuing hardship exemption under Rule 201 or 202 of Regulation S-T (§§ 232.201 or 232.202 respectively).

[62 FR 58649, Oct. 30, 1997]

ELECTRONIC FILING REQUIREMENTS

§ 232.100 Persons and entities subject to mandated electronic filing.

The following persons or entities shall be subject to the electronic filing requirements of this part 232:

(a) Registrants and other entities whose filings are subject to review by the Division of Corporation Finance;

(b) Registrants whose filings are subject to review by the Division of Investment Management;

(c) Persons or entities whose filings are subject to review by the Division of Market Regulation; and

(d) Any party (including natural persons) that files a document jointly with, or as a third party filer with respect to, a person or entity that is subject to mandated electronic filing requirements.

[62 FR 36456, July 8, 1997, as amended at 67 FR 36699, May 24, 2002; 72 FR 14417, Mar. 28, 2007; 73 FR 10616, Feb. 27, 2008]

§ 232.101 Mandated electronic submissions and exceptions.

(a) *Mandated electronic submissions.* (1) The following filings, including any related correspondence and supplemental information, except as otherwise provided, shall be submitted in electronic format:

(i) Registration statements and prospectuses filed pursuant to the Securities Act (15 U.S.C. 77a, *et seq.*) or registration statements filed pursuant to Sections 12(b) or 12(g) of the Exchange Act (15 U.S.C. 78l(b) or (g));

(ii) Statements and applications filed with the Commission pursuant to the Trust Indenture Act (15 U.S.C. 77aaa *et seq.*), other than applications for exemptive relief filed pursuant to section 304 (15 U.S.C. 77ddd) and section 310 (15 U.S.C. 77jjj) of that Act;

(iii) Statements, reports and schedules filed with the Commission pursuant to sections 13, 14, 15(d) or 16(a) of the Exchange Act (15 U.S.C. 78m, 78n, 78o(d) and 78p(a)), and proxy materials required to be furnished for the information of the Commission in connection with annual reports on Form 10-K (§249.310 of this chapter), or Form 10-KSB (§249.310b of this chapter) filed pursuant to section 15(d) of the Exchange Act;

NOTE 1. Electronic filers filing Schedules 13D and 13G with respect to foreign private issuers should include in the submission header all zeroes (*i.e.*, 00-0000000) for the IRS tax identification number because the EDGAR system requires an IRS number tag to be inserted for the subject company as a prerequisite to acceptance of the filing.

NOTE 2. Foreign private issuers must file or submit their Form 6-K reports (§249.306 of this chapter) in electronic format, except as otherwise permitted by paragraphs (b)(1) and (b)(7) of this section.

(iv) Documents filed with the Commission pursuant to sections 8, 17, 20, 23(c), 24(b), 24(e), 24(f), and 30 of the Investment Company Act (15 U.S.C. 80a-8, 80a-17, 80a-20, 80a-23(c), 80a-24(b), 80a-24(e), 80a-24(f), and 80a-29) and any application for an order under any section of the Investment Company Act (15 U.S.C. 80a-1 *et seq.*);

(v) Documents relating to offerings exempt from registration under the Securities Act filed with the Commission pursuant to Regulation E (§§ 230.601–230.610a of this chapter);

(vi) Form CB (§§ 239.800 and 249.480 of this chapter) filed or submitted under § 230.801 or 230.802 of this chapter or § 240.13e-4(h)(8), 240.14d-1(c), or 240.14e-2(d) of this chapter;

(vii) Form F-X (§239.42 of this chapter) when filed in connection with a

Form CB (§§ 239.800 and 249.480 of this chapter);

(viii) Form F-N (§ 239.43 of this chapter) filed by foreign banks and insurance companies and certain of their holding companies and finance subsidiaries under § 230.489 of this chapter;

(ix) Form ID (§§ 239.63, 249.446, 269.7 and 274.402 of this chapter); the Form ID authenticating document required by Rule 10(b) of Regulation S-T (§ 232.10(b)) also shall be filed in electronic format as an uploaded Portable Document Format (PDF) attachment to the Form ID filing. Other related correspondence and supplemental information submitted after the Form ID filing shall not be submitted in electronic format;

(x) Form 25 (§ 249.25 of this chapter);

(xi) Form TA-1 (§ 249.100 of this chapter), Form TA-2 (§ 249.102 of this chapter), and Form TA-W (§ 249.101 of this chapter);

(xii) Forms 15 and 15F (§ 249.323 and § 249.324 of this chapter); and

(xiii) Form D (§ 239.500 of this chapter).

(xiv)-(xv) [Reserved]

(xvi) Form ABS-15G (as defined in § 249.1400 of this chapter).

(2) The following amendments to filings and applications, including any related correspondence and supplemental information except as otherwise provided, shall be submitted as follows:

(i) Any amendment to a filing or application submitted by or relating to a registrant or an applicant that is required to file electronically, including any amendment to a paper filing or application, shall be submitted in electronic format;

(ii) The first electronic amendment to a paper format Schedule 13D (§ 240.13d-101 of this chapter) or Schedule 13G (§ 240.13d-102 of this chapter), shall restate the entire text of the Schedule 13D or 13G, but previously filed paper exhibits to such Schedules are not required to be restated electronically. *See* Rule 102 (§ 232.102) regarding amendments to exhibits previously filed in paper format. Notwithstanding the foregoing, if the sole purpose of filing the first electronic Schedule 13D or 13G amendment is to report a change in beneficial ownership that would terminate the filer's obliga-

tion to report, the amendment need not include a restatement of the entire text of the Schedule being amended.

(3) Supplemental information, including documents related to applications under any section of the Investment Company Act, shall be submitted in electronic format except as provided in paragraph (c)(2) of this section. The information shall be stored in the non-public EDGAR data storage area as correspondence. Supplemental information that is submitted in electronic format shall not be returned.

NOTE: Failure to submit a required electronic filing pursuant to this paragraph (a), as well as any required confirming electronic copy of a paper filing made in reliance on a hardship exemption, as provided in Rules 201 and 202 of Regulation S-T (§§ 232.201 and 232.202), will result in ineligibility to use Forms S-2, S-3, S-8, F-2 and F-3 (see §§ 239.12, 239.13, 239.16b, 239.32 and 239.33 of this chapter, respectively), restrict incorporation by reference of the document submitted in paper (see Rule 303 of Regulation S-T (§ 232.303)), or toll certain time periods associated with tender offers (see Rule 13e-4(f)(12) (§ 240.13e-4(f)(12) of this chapter) and Rule 14e-1(e) (§ 240.14e-1(e) of this chapter)).

(b) *Permitted electronic submissions.* The following documents may be submitted to the Commission in electronic format, at the option of the electronic filer:

(1) Annual reports to security holders furnished for the information of the Commission under § 240.14a-3(c) of this chapter or § 240.14c-3(b) of this chapter, under the requirements of Form 10-K or Form 10-KSB (§§ 249.310 or 249.310b of this chapter) filed by registrants under Exchange Act Section 15(d) (15 U.S.C. 78o(d)), or by foreign private issuers filed on Form 6-K (§ 249.306 of this chapter) under § 240.13a-16 of this chapter or § 240.15d-16 of this chapter;

(2) Notices of exempt solicitation furnished for the information of the Commission pursuant to Rule 14a-6(g) (§ 240.14a-6(g) of this chapter) and notices of exempt preliminary roll-up communications furnished for the information of the Commission pursuant to Rule 14a-6(n) (§ 240.14a-6(n) of this chapter);

(3) Form 11-K (§ 249.311 of this chapter). Registrants who satisfy their Form 11-K filing obligations by filing amendments to Forms 10-K or 10-KSB,

§ 232.101

17 CFR Ch. II (4–1–13 Edition)

as provided by Rule 15d–21 (§240.15d–21 of this chapter), also may choose to file such amendments in paper or electronic format;

(4) Form 144 (§239.144 of this chapter), where the issuer of the securities is subject to the reporting requirements of Section 13 or 15(d) of the Exchange Act (15 U.S.C. 78m or 78o(d), respectively);

(5) Periodic reports and reports with respect to distributions of primary obligations filed by:

(i) The International Bank for Reconstruction and Development under Section 15(a) of the Bretton Woods Agreements Act (22 U.S.C. 286k–1(a)) and part 285 of this chapter;

(ii) The Inter-American Development Bank under Section 11(a) of the Inter-American Development Bank Act (22 U.S.C. 283h(a)) and part 286 of this chapter;

(iii) The Asian Development Bank under Section 11(a) of the Asian Development Bank Act (22 U.S.C. 285h(a)) and part 287 of this chapter;

(iv) The African Development Bank under Section 9(a) of the African Development Bank Act (22 U.S.C. 290i–9(a)) and part 288 of this chapter;

(v) The International Finance Corporation under Section 13(a) of the International Finance Corporation Act (22 U.S.C. 282k(a)) and part 289 of this chapter; and

(vi) The European Bank for Reconstruction and Development under Section 9(a) of the European Bank for Reconstruction and Development Act (22 U.S.C. 290l–7(a)) and part 290 of this chapter;

(6) A report or other document submitted by a foreign private issuer under cover of Form 6–K (§249.306 of this chapter) that the issuer must furnish and make public under the laws of the jurisdiction in which the issuer is incorporated, domiciled or legally organized (the foreign private issuer’s “home country”), or under the rules of the home country exchange on which the issuer’s securities are traded, as long as the report or other document is not a press release, is not required to be and has not been distributed to the issuer’s security holders, and, if discussing a material event, has already been the subject of a Form 6–K or other

Commission filing or submission on EDGAR;

(7) [Reserved]

(8) Form F–X (§232.42 of this chapter) if filed by a Canadian issuer when qualifying an offering statement pursuant to the provisions of Regulation A (§§230.251–230.263 of this chapter); and

(9) Documents filed with the Commission pursuant to section 33 of the Investment Company Act (15 U.S.C. 80a–32); and

(c) *Documents to be submitted in paper only.* The following shall not be submitted in electronic format:

(1)(i) Confidential treatment requests and the information with respect to which confidential treatment is requested;

(ii) Preliminary proxy materials and information statements with respect to a matter specified in Item 14 of Schedule 14A (§240.14a–101 of this chapter) for which confidential treatment has been requested in the manner prescribed by Rule 14a–6(e)(2) (§240.14a–6(e)(2) of this chapter) or Rule 14c–5(d)(2) (§240.14c–5(d)(2) of this chapter);

(2) Supplemental information, if the submitter requests that the information be protected from public disclosure under the Freedom of Information Act (5 U.S.C. 552) pursuant to a request for confidential treatment under Rule 83 (§200.83 of this chapter) or if the submitter requests that the information be returned after staff review and the information is of the type typically returned by the staff pursuant to Rule 418(b) of Regulation C (§230.418(b) of this chapter) or Rule 12b–4 of Regulation 12B (§240.12b–4 of this chapter);

(3) Shareholder proposals and all related correspondence submitted pursuant to Rule 14a–8 of the Exchange Act (§240.14a–8 of this chapter);

(4) No-action and interpretive letter requests (§200.81 of this chapter and 15 U.S.C. 78l(h));

(5) Applications for exemptive relief filed pursuant to Sections 304 and 310 of the Trust Indenture Act;

(6) Filings relating to offerings exempt from registration under the Securities Act, including filings made pursuant to Regulation A (§§230.251–230.263 of this chapter), as well as filings on Form 144 (§239.144 of this chapter) where the issuer of the securities is not

subject to the reporting requirements of section 13 or 15(d) of the Exchange Act (15 U.S.C. 78m or 78o(d), respectively);

(7) Promotional and sales material submitted pursuant to Securities Act Industry Guide 5 (§229.801(e) of this chapter) or otherwise supplementally furnished for review by the staff of the Division of Corporation Finance;

(8) Documents and symbols in a foreign language (see Rule 306 of Regulation S-T (§232.306));

(9) Exchange Act filings submitted to the Division of Market Regulation other than those that are submitted in electronic format as mandated or permitted electronic submissions under paragraph (a) and (b) of this section or that are submitted electronically in a filing system other than EDGAR.

(10) Documents relating to investigations and litigation submitted pursuant to the Subpart D of Part 201 of this chapter;

(11) [Reserved]

(12)–(14) [Reserved]

(15) Annual reports filed with the Commission by indenture trustees pursuant to Section 313 of the Trust Indenture Act (15 U.S.C. 77mm); and

(16) Applications for an exemption from Exchange Act reporting obligations filed pursuant to Section 12(h) of the Exchange Act (15 U.S.C. 78l(h)).

[58 FR 14670, Mar. 18, 1993; 58 FR 26383, May 3, 1993]

EDITORIAL NOTE: For FEDERAL REGISTER citations affecting § 232.101 see the List of CFR Sections Affected, which appears in the Finding Aids section of the printed volume and at www.fdsys.gov.

§ 232.102 Exhibits.

(a) Exhibits to an electronic filing that have not previously been filed with the Commission shall be filed in electronic format, absent a hardship exemption. Previously filed exhibits, whether in paper or electronic format, may be incorporated by reference into an electronic filing to the extent permitted by §§ 228.10(f) and 229.10(d) of this chapter, Rule 411 under the Securities Act (§230.411 of this chapter), Rule 12b-23 or 12b-32 under the Exchange Act (§240.12b-23 or §240.12b-32 of this chapter), Rules 0-4, 8b-23, and 8b-32 under the Investment Company Act

(§§ 270.0-4, 270.8b-23 and 270.8b-32 of this chapter) and Rule 303 of Regulation S-T (§232.303). An electronic filer may, at its option, restate in electronic format an exhibit incorporated by reference that originally was filed in paper format.

NOTE TO PARAGRAPH (a): Exhibits to a Commission schedule filed pursuant to Section 13 or 14(d) of the Exchange Act may be filed in paper under cover of Form SE where such exhibits previously were filed in paper (prior to a registrant's becoming subject to mandated electronic filing or pursuant to a hardship exemption) and are required to be refiled pursuant to the schedule's general instructions. See Rule 311(b) of Regulation S-T (17 CFR 232.311(b)).

(b) Amendments to all exhibits shall be filed in electronic format, absent a hardship exemption.

(c) Notwithstanding any other provision of this section, an electronic filer shall, upon amendment, restate in electronic format its articles of incorporation, by-laws or investment advisory agreement (in the case of a registered investment company or a business development company).

(d) Each electronic filing requiring exhibits must include an exhibit index which must immediately precede the exhibits filed with the document. The index must list each exhibit filed, whether filed electronically or in paper. Whenever a filer files an exhibit in paper pursuant to a temporary or continuing hardship exemption (§232.201 or §232.202) or pursuant to §232.311, the filer must place the letter "P" next to the listed exhibit in the exhibit index of the electronic filing to reflect the fact that the filer filed the exhibit in paper. In addition, if the exhibit is filed in paper pursuant to §232.311, the filer must place the designation "Rule 311" next to the letter "P" in the exhibit index. If the exhibit is filed in paper pursuant to a temporary or continuing hardship exemption, the filer must place the letters "TH" or "CH," respectively, next to the letter "P" in the exhibit index. Whenever an electronic confirming copy of an exhibit is filed pursuant to a hardship exemption (§232.201 or §232.202(d)), the exhibit index should specify where the confirming electronic copy can be located; in addition,